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on August 8, 2007 (U.S. Pacific Standard Time) (Date of Deposit)

Mark Watson
By

Mark Watson
Signature

Application No. : 10/660,325

Confirmation No. : 5954

Applicant : FLORENCIO, et al.

**Title : SYSTEM AND METHOD FOR PROVIDING HIGH-QUALITY
STRETCHING AND COMPRESSION OF A DIGITAL AUDIO
SIGNAL**

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Examiner : LERNER, Martin

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Customer No. : 27662

Commissioner for Patents
P.O. Box 1450,
Alexandria, VA 22313-1450

AMENDMENT UNDER 37 CFR §1.111

Sir:

The following discussion is provided in response to the Office Action dated June 8, 2007:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 6 of this paper.

Remarks/Arguments begin on page 15 of this paper.